

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

<hr/>)	Chapter 11
In re:)	
)	Case No. 22-10964 (MG)
CELSIUS NETWORK LLC, <i>et al.</i>,¹)	
)	
Debtors.)	(Jointly Administered)
<hr/>)	

**COMBINED THIRD MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER
FOR THE TIME PERIOD JANUARY 1, 2023 THROUGH FEBRUARY 28, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20, 2022 (<i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	January 1, 2023 through February 28, 2023
Monthly Fees Incurred:	\$281,440.00
20% Holdback:	\$56,288.00
Total Compensation Less 20% Holdback:	\$225,152.00
Monthly Expenses Incurred:	\$-0-
Total Fees and Expenses Requested:	\$225,152.00
This is a <u> X </u> monthly ___ interim ___ final application.	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance and Tax Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Combined Third Monthly Fee Statement”) covering the period from January 1, 2023 through and including February 28, 2023 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 1745] (the “Interim Compensation Order”). By this Combined Third Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$225,152.00 (80% of \$281,440.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred by EY LLP during the Compensation Period.

As disclosed in the Harvey Declaration in support of the Debtors’ application to retain EY LLP in these chapter 11 cases,² services pursuant to the Tax Compliance SOW will be provided for a fixed fee of (a) \$52,150 for compliance services for Celsius Network Inc. for the period ended December 31, 2021 and (b) \$52,850 for tax compliance services for Celsius US Holding LLC and its U.S. subsidiaries for the period ended December 31, 2021. To note, the Tax Compliance fees have been prepaid, and EY LLP will not charge the Debtors additional fees for this work.

² The Declaration of Elizabeth Harvey in Support of Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022, and (II) Granting Related Relief (the “Harvey Declaration”) is attached as Exhibit B to the Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022, and (II) Granting Related Relief [Docket No. 1404].

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

In support of this Combined Third Monthly Fee Statement, attached hereto as **Exhibit A** is a summary list of all EY LLP professionals who worked on this case during the Compensation Period.

Also, in support of this Combined Third Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Compensation Period by EY LLP on behalf of the Debtors.

Also, in support of this Combined Third Monthly Fee Statement, attached hereto as **Exhibit C** is the supporting detail by activity by professional detailing the activities and services performed by EY LLP professionals on behalf of the Debtors.

**EXPENSES INCURRED
DURING THE COMPENSATION PERIOD**

EY LLP seeks reimbursement of actual and necessary expenses incurred by EY LLP during the Compensation Period in the aggregate amount of \$0.00.

REPRESENTATIONS

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Combined Third Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: April 14, 2023

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A
SUMMARY BY PROFESSIONAL

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Carr	Russell	Partner/Principal	2.5	\$1,250.00	\$3,125.00
Chenchinski	Amir	Partner/Principal	0.8	\$1,250.00	\$1,000.00
Cooper	Grant	Senior Manager	1.9	\$950.00	\$1,805.00
Corts	Edward	Senior Manager	2.4	\$950.00	\$2,280.00
Edri	Meir	Senior	6.2	\$600.00	\$3,720.00
Flagg	Nancy	Executive Director	47.6	\$1,150.00	\$54,740.00
Gatt	Katherine	Senior Manager	6.5	\$950.00	\$6,175.00
Gillenwater	Emily	Staff	5.4	\$400.00	\$2,160.00
Gillenwater	Emily	Senior	10.6	\$600.00	\$6,360.00
Griffin	John	Executive Director	0.9	\$1,150.00	\$1,035.00
Harvey	Elizabeth	Partner/Principal	18.3	\$1,250.00	\$22,875.00
Hill	Jeanne	Senior Manager	17.3	\$950.00	\$16,435.00
Hill	Jeffrey	Partner/Principal	6.5	\$1,250.00	\$8,125.00
Hsiao	Elicia	Manager	19.7	\$850.00	\$16,745.00
Jimenez	Joseph	Senior Manager	4.7	\$950.00	\$4,465.00
Johnson	Derrick	Staff	11.1	\$400.00	\$4,440.00
Kapp	Amanda	Staff	0.9	\$400.00	\$360.00
Kotanchiyev	Georgiy	Senior Manager	0.8	\$950.00	\$760.00
Lopez	Alfredo	Manager	2.7	\$850.00	\$2,295.00
Lubic	Jacob	Staff	5.8	\$400.00	\$2,320.00
Mitchell	Traci	Executive Director	0.6	\$1,150.00	\$690.00
Nolan	Bill	Executive Director	1.1	\$1,150.00	\$1,265.00
Rash	Jeffrey	Executive Director	2.9	\$1,150.00	\$3,335.00
Ryan	Joe	Senior Manager	2.5	\$950.00	\$2,375.00
Sapir	Eric	Executive Director	41.4	\$1,150.00	\$47,610.00
Shwartz	Yoav	Partner/Principal	27.8	\$1,250.00	\$34,750.00
Stevens	Matthew	Partner/Principal	2.2	\$1,250.00	\$2,750.00
Tamar	Eden	Staff	1.6	\$400.00	\$640.00
Thompson	Jeffrey	Executive Director	0.9	\$1,150.00	\$1,035.00
Tuchinsky	Maria	Senior Manager	7.7	\$950.00	\$7,315.00
Wasser	Michael	Executive Director	1.5	\$1,150.00	\$1,725.00
Wehr	Robert	Senior Manager	12.7	\$950.00	\$12,065.00
Yahalom	Raz	Senior	5.9	\$600.00	\$3,540.00
Total			281.4		\$280,315.00

Fee Application Preparation

Last Name	First Name	Title	Hours	Hourly Rate	Total Fees
Duncker	Debra	Staff	4.5	\$250.00	\$1,125.00
Total			4.5		\$1,125.00

Combined Total **285.9** **\$281,440.00**

EXHIBIT B

SUMMARY BY CATEGORY

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	142.9	\$154,230.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	138.5	\$126,085.00
	Total	281.4	\$280,315.00

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	4.5	\$1,125.00
	Total	4.5	\$1,125.00

Combined Total	285.9	\$281,440.00
-----------------------	--------------	---------------------

EXHIBIT C
TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL

Federal Tax Services

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	01 Jan 2023	Tax Consulting	Call with L. Koren and M. Tuchinsky, discussed restructuring, retail loan activity, Newco structure, UK interest income, 2022 compliance process	1.1	\$1,250.00	\$1,375.00
Maria Tuchinsky	Senior Manager	01 Jan 2023	Tax Consulting	Call with L. Koren and Y. Shwartz, discussed restructuring, retail loan activity, Newco structure, UK interest income, 2022 compliance process	1.1	\$950.00	\$1,045.00
Maria Tuchinsky	Senior Manager	01 Jan 2023	Tax Consulting	Review materials relating to UK interest income	0.5	\$950.00	\$475.00
Yoav Shwartz	Partner	02 Jan 2023	Tax Consulting	Drafting updates to functional analysis	1.2	\$1,250.00	\$1,500.00
Harvey,Elizabeth R.	Partner/Principal	03 Jan 2023	Tax Consulting	Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	03 Jan 2023	Tax Consulting	Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.2	\$1,150.00	\$230.00
Yoav Shwartz	Partner	03 Jan 2023	Tax Consulting	Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.2	\$1,250.00	\$250.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	04 Jan 2023	Tax Consulting	Call with Celsius to discuss open indirect tax items. Discussed today: Texas use tax pending payment potential voluntary disclosure application, Pennsylvania voluntary disclosure application updates. EY Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic; Kirkland & Ellis Attendees: A. Sexton, S. Cantor; Celsius Attendee: J. Morgan.	1.2	\$1,250.00	\$1,500.00
Harvey,Elizabeth R.	Partner/Principal	04 Jan 2023	Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	04 Jan 2023	Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	04 Jan 2023	Tax Consulting	Call with Celsius to discuss open indirect tax items. Discussed today: Texas use tax pending payment potential voluntary disclosure application, Pennsylvania voluntary disclosure application updates. EY Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic; Kirkland & Ellis Attendees: A. Sexton, S. Cantor; Celsius Attendee: J. Morgan.	1.2	\$1,150.00	\$1,380.00
Maria Tuchinsky	Senior Manager	04 Jan 2023	Tax Consulting	Drafting updates to functional analysis	1.2	\$950.00	\$1,140.00
Harvey,Elizabeth R.	Partner/Principal	06 Jan 2023	Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	08 Jan 2023	Tax Consulting	Reviewing Texas sales/use slide	3.4	\$1,250.00	\$4,250.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Amir Chenchinski	Partner	09 Jan 2023	Tax Consulting	Summary of tax compliance procedures and share state income tax returns with L Koren	0.8	\$1,250.00	\$1,000.00
Harvey,Elizabeth R.	Partner/Principal	09 Jan 2023	Tax Consulting	Updated review of Texas sales and use tax slide	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner/Principal	09 Jan 2023	Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$1,250.00	\$625.00
Maria Tuchinsky	Senior Manager	10 Jan 2023	Tax Consulting	Review UK interest income item and intercompany ledgers and profits and loss statements required for functional analysis	1.8	\$950.00	\$1,710.00
Meir Edri	Senior	11 Jan 2023	Tax Consulting	Review of final examiner report dated January 31, 2023	1.5	\$600.00	\$900.00
Maria Tuchinsky	Senior Manager	11 Jan 2023	Tax Consulting	Review transfer pricing data provided for functional analysis	0.6	\$950.00	\$570.00
Harvey,Elizabeth R.	Partner/Principal	12 Jan 2023	Tax Consulting	Weekly tax call to discuss two potential emergence transactions and what US federal income tax modeling should be performed. Discussion of potential creditor level tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Shwartz, E. Sapir, and E. Harvey.	0.8	\$1,250.00	\$1,000.00
Hsiao,Elicia	Manager	12 Jan 2023	Tax Consulting	Prepared the Celsius emergence model.	0.8	\$850.00	\$680.00
Sapir,Eric	Executive Director	12 Jan 2023	Tax Consulting	Weekly tax call to discuss two potential transaction alternatives and modeling US federal income tax consequences based upon currently available data. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.8	\$1,150.00	\$920.00
Yoav Shwartz	Partner	12 Jan 2023	Tax Consulting	Weekly tax call to discuss two potential emergence transactions and what US federal income tax modeling should be performed. Discussion of potential creditor level tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Shwartz, E. Sapir, and E. Harvey.	0.8	\$1,250.00	\$1,000.00
Raz Yahalom	Senior	12 Jan 2023	Tax Consulting	Review of intercompany ledgers and profits and loss statements required for functional analysis	4.8	\$600.00	\$2,880.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hsiao,Elicia	Manager	13 Jan 2023	Tax Consulting	Continue prepare the Celsius emergence model.	2.5	\$850.00	\$2,125.00
Meir Edri	Senior	15 Jan 2023	Tax Consulting	Review of state income tax returns	1.1	\$600.00	\$660.00
Maria Tuchinsky	Senior Manager	15 Jan 2023	Tax Consulting	Email requesting information with regards to functional analysis	0.6	\$950.00	\$570.00
Hsiao,Elicia	Manager	17 Jan 2023	Tax Consulting	Continue preparing the Celsius emergence model.	2.9	\$850.00	\$2,465.00
Harvey,Elizabeth R.	Partner/Principal	18 Jan 2023	Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$1,250.00	\$750.00
Hsiao,Elicia	Manager	18 Jan 2023	Tax Consulting	Continue preparing the Celsius emergence model.	3.6	\$850.00	\$3,060.00
Harvey,Elizabeth R.	Partner/Principal	19 Jan 2023	Tax Consulting	Call with EY Israel to discuss scope and fees for 2022 tax compliance. E. Harvey, J. Hill, Y. Schwartz, O. Wasserman, A. Chesinksi, M. Tuchinsky and M. Edri	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	19 Jan 2023	Tax Consulting	Call with EY Israel to discuss scope and fees for 2022 tax compliance. E. Harvey, J. Hill, Y. Schwartz, O. Wasserman, A. Chesinksi, M. Tuchinsky and M. Edri	0.9	\$1,250.00	\$1,125.00
Hsiao,Elicia	Manager	19 Jan 2023	Tax Consulting	Continue preparing the Celsius emergence model.	3.7	\$850.00	\$3,145.00
Maria Tuchinsky	Senior Manager	19 Jan 2023	Tax Consulting	Review information provided by Lior with regards to functional analysis	0.9	\$950.00	\$855.00
Sapir,Eric	Executive Director	23 Jan 2023	Tax Consulting	Reviewing and updating separate company trial balance inputs into emergence model gain/loss calculation.	5.3	\$1,150.00	\$6,095.00
Hsiao,Elicia	Manager	24 Jan 2023	Tax Consulting	Continue preparing the Celsius emergence model.	0.3	\$850.00	\$255.00
Sapir,Eric	Executive Director	24 Jan 2023	Tax Consulting	Revising balance sheet for entities that are disregarded for US federal income tax purposes.	3.1	\$1,150.00	\$3,565.00
Sapir,Eric	Executive Director	25 Jan 2023	Tax Consulting	Summarizing intercompany receivable balances on a due to/due from basis by jurisdiction.	3.9	\$1,150.00	\$4,485.00
Meir Edri	Senior	26 Jan 2023	Tax Consulting	Assist with requests from K&E in providing US tax return information	3.6	\$600.00	\$2,160.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	26 Jan 2023	Tax Consulting	Weekly tax call to discuss potential restructuring transaction details and US federal income tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Harvey, and E. Sapir. Mazars: I. Thompson.	0.8	\$1,250.00	\$1,000.00
Hsiao,Elicia	Manager	26 Jan 2023	Tax Consulting	Continued preparing Celsius emergence model.	0.6	\$850.00	\$510.00
Sapir,Eric	Executive Director	26 Jan 2023	Tax Consulting	Summarizing asset categories by type for the emergence gain/loss model.	3.8	\$1,150.00	\$4,370.00
Sapir,Eric	Executive Director	26 Jan 2023	Tax Consulting	Weekly tax call to discuss potential restructuring transaction details and US federal income tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Harvey, and E. Sapir. Mazars: I. Thompson.	0.8	\$1,150.00	\$920.00
Yoav Schwartz	Partner	26 Jan 2023	Tax Consulting	Call with L. Koren and J. Morgan (client), A. Sexton, S. Cantor (K&E), L. Harvey and E. Sapir (EY) to discuss potential restructuring transaction details and US federal income tax considerations	0.8	\$1,250.00	\$1,000.00
Sapir,Eric	Executive Director	27 Jan 2023	Tax Consulting	Summarizing liability balance sheet line items for emergence gain/loss model.	2.2	\$1,150.00	\$2,530.00
Yoav Schwartz	Partner	29 Jan 2023	Tax Consulting	Review Newco Deck and consider applicable tax implications	4.2	\$1,250.00	\$5,250.00
Eden Tamar	Staff	29 Jan 2023	Tax Consulting	Review tax compliance procedures	1.6	\$400.00	\$640.00
Harvey,Elizabeth R.	Partner/Principal	31 Jan 2023	Tax Consulting	Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey.	0.7	\$1,250.00	\$875.00
Sapir,Eric	Executive Director	31 Jan 2023	Tax Consulting	Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey.	0.7	\$1,150.00	\$805.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	31 Jan 2023	Tax Consulting	Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Shwartz, E. Sapir, and E. Harvey.	0.7	\$1,250.00	\$875.00
Harvey,Elizabeth R.	Partner/Principal	01 Feb 2023	Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,250.00	\$1,000.00
Hill,Jeff	Partner/Principal	01 Feb 2023	Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,250.00	\$1,000.00
Hsiao,Elicia	Manager	01 Feb 2023	Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$850.00	\$680.00
Sapir,Eric	Executive Director	01 Feb 2023	Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,150.00	\$920.00
Yoav Shwartz	Partner	01 Feb 2023	Tax Consulting	Review of Newco Deck and consider tax implications	4.5	\$1,250.00	\$5,625.00
Yoav Shwartz	Partner	01 Feb 2023	Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,250.00	\$1,000.00
Stevens,Matthew Aaron	Partner/Principal	01 Feb 2023	Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,250.00	\$1,000.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Griffin, John	Executive Director	02 Feb 2023	Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,150.00	\$1,035.00
Harvey,Elizabeth R.	Partner/Principal	02 Feb 2023	Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	02 Feb 2023	Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Sapir,Eric	Executive Director	02 Feb 2023	Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,150.00	\$1,035.00
Yoav Shwartz	Partner	02 Feb 2023	Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Yoav Shwartz	Partner	02 Feb 2023	Tax Consulting	Review functional analysis with transfer pricing team	1.6	\$1,250.00	\$2,000.00
Stevens,Matthew Aaron	Partner/Principal	02 Feb 2023	Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Raz Yahalom	Senior	06 Feb 2023	Tax Consulting	Update support tabs in functional analysis and Properties Fraction	1.1	\$600.00	\$660.00
Harvey,Elizabeth R.	Partner/Principal	07 Feb 2023	Tax Consulting	Weekly tax call to discuss potential transaction involving mining assets. Kirkland: A. Sexton and M. Kandallu, Celsius: L. Koren and J. Morgan. EY: E. Sapir, E. Harvey, and Y. Schwartz.	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	07 Feb 2023	Tax Consulting	Weekly tax call to discuss potential transaction involving mining assets. Kirkland: A. Sexton and M. Kandallu, Celsius: L. Koren and J. Morgan. EY: E. Sapir, E. Harvey, and Y. Schwartz.	0.2	\$1,150.00	\$230.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	07 Feb 2023	Tax Consulting	Weekly call to discuss status of potential alternative transactions. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,250.00	\$250.00
Yoav Shwartz	Partner	07 Feb 2023	Tax Consulting	Review updated balance sheet and consider impact on restructuring calculations.	2.3	\$1,250.00	\$2,875.00
Harvey,Elizabeth R.	Partner/Principal	13 Feb 2023	Tax Consulting	Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Harvey,Elizabeth R.	Partner/Principal	13 Feb 2023	Tax Consulting	Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	13 Feb 2023	Tax Consulting	Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	13 Feb 2023	Tax Consulting	Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Sapir,Eric	Executive Director	13 Feb 2023	Tax Consulting	Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill.	0.9	\$1,150.00	\$1,035.00
Sapir,Eric	Executive Director	13 Feb 2023	Tax Consulting	Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill.	0.9	\$1,150.00	\$1,035.00
Stevens,Matthew Aaron	Partner/Principal	13 Feb 2023	Tax Consulting	Review of dealer exception issue for engagement team	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	14 Feb 2023	Tax Consulting	Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.7	\$1,250.00	\$875.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	14 Feb 2023	Tax Consulting	Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.7	\$1,150.00	\$805.00
Yoav Shwartz	Partner	14 Feb 2023	Tax Consulting	Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.7	\$1,250.00	\$875.00
Hsiao, Elicia	Manager	20 Feb 2023	Tax Consulting	Prepared consolidating balance sheet using 2022 data	4.5	\$850.00	\$3,825.00
Harvey, Elizabeth R.	Partner/Principal	21 Feb 2023	Tax Consulting	Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour.	0.2	\$1,250.00	\$250.00
Sapir, Eric	Executive Director	21 Feb 2023	Tax Consulting	Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour.	0.2	\$1,150.00	\$230.00
Sapir, Eric	Executive Director	21 Feb 2023	Tax Consulting	Review 12/31/2022 balance sheet summary excel file to identify material assets and liabilities.	3.3	\$1,150.00	\$3,795.00
Yoav Shwartz	Partner	21 Feb 2023	Tax Consulting	Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour.	0.2	\$1,250.00	\$250.00
Carr, Russell	Partner/Principal	22 Feb 2023	Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,250.00	\$1,250.00
Carr, Russell	Partner/Principal	22 Feb 2023	Tax Consulting	Review of tax issues on 2021 transfer	1.5	\$1,250.00	\$1,875.00
Harvey, Elizabeth R.	Partner/Principal	22 Feb 2023	Tax Consulting	Call to discuss updated balance sheets as of 12/31/2022. Company: L. Koren. EY: E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky.	0.5	\$1,250.00	\$625.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	22 Feb 2023	Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,250.00	\$1,250.00
Ryan,Joe	Senior Manager	22 Feb 2023	Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$950.00	\$950.00
Sapir,Eric	Executive Director	22 Feb 2023	Tax Consulting	Call to discuss updated balance sheets as of 12/31/2022. Company: L. Koren. EY: E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	22 Feb 2023	Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,150.00	\$1,150.00
Sapir,Eric	Executive Director	22 Feb 2023	Tax Consulting	Create intercompany receivable summary schedule by legal entity.	2.3	\$1,150.00	\$2,645.00
Yoav Shwartz	Partner	22 Feb 2023	Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,250.00	\$1,250.00
Maria Tuchinsky	Senior Manager	22 Feb 2023	Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$950.00	\$950.00
Harvey,Elizabeth R.	Partner/Principal	23 Feb 2023	Tax Consulting	Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill.	1.0	\$1,250.00	\$1,250.00
Hill,Jeff	Partner/Principal	23 Feb 2023	Tax Consulting	Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill.	1.0	\$1,250.00	\$1,250.00
Sapir,Eric	Executive Director	23 Feb 2023	Tax Consulting	Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill.	1.0	\$1,150.00	\$1,150.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	23 Feb 2023	Tax Consulting	Frozen currency taxable income realization research.	1.7	\$1,150.00	\$1,955.00
Ryan, Joe	Senior Manager	24 Feb 2023	Tax Consulting	Review of Debtors' Statement filed 2/15/2023 and analysis of the 2021 internal restructuring transactions	1.5	\$950.00	\$1,425.00
Sapir, Eric	Executive Director	24 Feb 2023	Tax Consulting	Multi-year recission research.	3.9	\$1,150.00	\$4,485.00
Yoav Shwartz	Partner	27 Feb 2023	Tax Consulting	Call with L. Koren with regards to day1 required services, accounting and technology	1.0	\$1,250.00	\$1,250.00
Harvey, Elizabeth R.	Partner/Principal	28 Feb 2023	Tax Consulting	Weekly tax call to discuss intercompany accounts analysis and the calculation of intercompany balances between the US and UK. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: L. Koren and J. Morgan. Anderson: D. Seymour, Z. Wyatt, and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.6	\$1,250.00	\$750.00
Sapir, Eric	Executive Director	28 Feb 2023	Tax Consulting	Weekly tax call to discuss intercompany accounts analysis and the calculation of intercompany balances between the US and UK. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: L. Koren and J. Morgan. Anderson: D. Seymour, Z. Wyatt, and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.6	\$1,150.00	\$690.00
Yoav Shwartz	Partner	28 Feb 2023	Tax Consulting	Review of detailed employee census and transfer pricing review of IP valuation	2.5	\$1,250.00	\$3,125.00
Yoav Shwartz	Partner	28 Feb 2023	Tax Consulting	Follow up call with L. Koren with regards to day1 required services, accounting and technology	0.5	\$1,250.00	\$625.00
Yoav Shwartz	Partner	28 Feb 2023	Tax Consulting	Correspondence with Celsius to request information on transferred workforce, review of detailed employee census and transfer pricing review of IP valuation	2.6	\$1,250.00	\$3,250.00
				Total	142.9		\$154,230.00

State and Local Tax Services

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeanne L.	Senior Manager	1/3/2023	State Tax Consulting	Call Pennsylvania Department of Revenue re voluntary disclosure agreement	1.1	\$950.00	\$1,045.00
Flagg,Nancy A.	Executive Director	1/3/2023	State Tax Consulting	Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	1/3/2023	State Tax Consulting	Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill	0.5	\$950.00	\$475.00
Jimenez,Joseph Robert	Senior Manager	1/3/2023	State Tax Consulting	Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill	0.5	\$950.00	\$475.00
Gillenwater,Emily	Staff/Assistant	1/3/2023	State Tax Consulting	Prioritizing and deploying on open indirect tax items as they relate to client's current bankruptcy status, client's current indirect tax exposure, bankruptcy consequences to open indirect tax items, and implications on EY indirect tax workstreams.	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	1/4/2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$1,150.00	\$2,185.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gillenwater,Emily	Staff/Assistant	1/4/2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$400.00	\$760.00
Hill,Jeanne L.	Senior Manager	1/4/2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$950.00	\$1,805.00
Jimenez,Joseph Robert	Senior Manager	1/4/2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.1	\$950.00	\$1,045.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic,Jake	Staff/Assistant	1/4/2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$400.00	\$760.00
Wehr,Robert W	Senior Manager	1/4/2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$950.00	\$1,805.00
Lubic,Jake	Staff/Assistant	1/4/2023	State Tax Consulting	Circulate indirect tax notes and action items to EY team	0.1	\$400.00	\$40.00
Flagg,Nancy A.	Executive Director	1/4/2023	State Tax Consulting	Email update to A. Sexton (Kirkland & Ellis), S. Cantor (Kirkland & Ellis) on Texas sales and use tax payment	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	1/4/2023	State Tax Consulting	Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,150.00	\$575.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeff	Partner	1/4/2023	State Tax Consulting	Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,250.00	\$625.00
Lubic,Jake	Staff/Assistant	1/4/2023	State Tax Consulting	Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	1/4/2023	State Tax Consulting	Research and prepare Texas sales and use tax payment option summary sheet	1.4	\$1,150.00	\$1,610.00
Flagg,Nancy A.	Executive Director	1/4/2023	State Tax Consulting	Review sales and use tax payment status of Celsius rigs being taken offline by Core Scientific in preparation for sales and use tax status call with J. Morgan (Celsius)	1.2	\$1,150.00	\$1,380.00
Flagg,Nancy A.	Executive Director	1/5/2023	State Tax Consulting	Finalize Texas use tax payment document pros and cons section and circulate to team	1.9	\$1,150.00	\$2,185.00
Gillenwater,Emily	Staff/Assistant	1/5/2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including current state of ongoing sales and use tax, and property tax issues currently identified in various states (Georgia, Pennsylvania, and Texas). Attendees: J. Lubic, E. Gillenwater.	0.9	\$400.00	\$360.00
Lubic,Jake	Staff/Assistant	1/5/2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including current state of ongoing sales and use tax, and property tax issues currently identified in various states (Georgia, Pennsylvania, and Texas). Attendees: J. Lubic, E. Gillenwater.	0.9	\$400.00	\$360.00
Jimenez,Joseph Robert	Senior Manager	1/5/2023	State Tax Consulting	Sales and Use tax review of intangible coupons. E-mail sent to client (J.Morgan) with preliminary analysis.	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	1/6/2023	State Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$1,150.00	\$460.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt,Katie	Senior Manager	1/6/2023	State Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$950.00	\$380.00
Wehr,Robert W	Senior Manager	1/6/2023	State Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$950.00	\$380.00
Wehr,Robert W	Senior Manager	1/6/2023	State Tax Consulting	Review and respond to email Texas use tax payment option summary sheet from N.Flagg, review and respond to email from client (J.Morgan) re Texas sales tax imposed on purchase of rigs	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	1/6/2023	State Tax Consulting	Update Texas use tax payment option summary sheet with comments from EY team call	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	1/8/2023	State Tax Consulting	Update Texas voluntary disclosure deck draft for team comments, review additional comments and reply	1.7	\$1,150.00	\$1,955.00
Flagg,Nancy A.	Executive Director	1/9/2023	State Tax Consulting	Forward client (L.Koren) comments on the Texas voluntary disclosure deck draft to EY R. Wehr for comment	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	1/9/2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	1/9/2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$950.00	\$475.00
Gillenwater,Emily	Staff/Assistant	1/9/2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$400.00	\$200.00
Lubic,Jake	Staff/Assistant	1/9/2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$400.00	\$200.00
Wehr,Robert W	Senior Manager	1/9/2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$950.00	\$475.00
Wehr,Robert W	Senior Manager	1/9/2023	State Tax Consulting	Review and respond to client (L.Koren) Texas voluntary disclosure deck draft comments	0.2	\$950.00	\$190.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	1/9/2023	State Tax Consulting	Update and provide Texas voluntary disclosure deck draft and provide to client (J. Morgan, L.Koren) with information requested on Texas use tax regulation 3.346	0.8	\$1,150.00	\$920.00
Flagg,Nancy A.	Executive Director	1/10/2023	State Tax Consulting	Circulate updated Texas voluntary disclosure deck to client (J.Morgan, L.Koren), Kirkland (A.Sexton, S.Cantor) and EY team in advance of Jan 11 call	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	1/11/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$1,150.00	\$1,380.00
Gatt,Katie	Senior Manager	1/11/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$950.00	\$1,140.00
Gillenwater,Emily	Staff/Assistant	1/11/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$400.00	\$480.00
Wehr,Robert W	Senior Manager	1/11/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$950.00	\$1,140.00
Flagg,Nancy A.	Executive Director	1/11/2023	State Tax Consulting	Prepare for call with client and Kirkland & Ellis to discuss Texas use	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	1/12/2023	State Tax Consulting	Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez	0.6	\$1,150.00	\$690.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeanne L.	Senior Manager	1/12/2023	State Tax Consulting	Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez	0.6	\$950.00	\$570.00
Jimenez,Joseph Robert	Senior Manager	1/12/2023	State Tax Consulting	Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez	0.6	\$950.00	\$570.00
Hill,Jeanne L.	Senior Manager	1/12/2023	State Tax Consulting	Prepare for call with client & Mawson re Pennsylvania Sales Tax data center exemption	0.4	\$950.00	\$380.00
Jimenez,Joseph Robert	Senior Manager	1/12/2023	State Tax Consulting	Prepare for call with client & Mawson re Pennsylvania Sales Tax data center exemption	0.4	\$950.00	\$380.00
Mitchell,Traci R.	Executive Director	1/13/2023	State Tax Consulting	Review and discuss state income tax status	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	1/13/2023	State Tax Consulting	Email Kirkland & Ellis (A.Sexton) to update on Pennsylvania voluntary disclosure Agreement status	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	1/13/2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez	0.5	\$1,150.00	\$575.00
Hill,Jeanne L.	Senior Manager	1/13/2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez	0.5	\$950.00	\$475.00
Jimenez,Joseph Robert	Senior Manager	1/13/2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	1/13/2023	State Tax Consulting	Review Pennsylvania voluntary disclosure application status	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	1/13/2023	State Tax Consulting	Review Pennsylvania voluntary disclosure application status	0.5	\$950.00	\$475.00
Hill,Jeanne L.	Senior Manager	1/17/2023	State Tax Consulting	Celsius emails to A. Sexton and S. Cantor (Kirkland) regarding Pennsylvania voluntary disclosure agreement strategy emails to client	1.4	\$950.00	\$1,330.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	1/17/2023	State Tax Consulting	Email Kirkland & Ellis (A.Sexton) regarding Pennsylvania voluntary disclosure application	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	1/17/2023	State Tax Consulting	Email Kirkland & Ellis Pennsylvania voluntary disclosure bankruptcy question	0.8	\$1,150.00	\$920.00
Johnson,Derrick Joseph	Staff/Assistant	1/17/2023	State Tax Consulting	Finalize additional tax noticing jurisdiction review, compile addresses from income tax returns, sales and use tax returns, and state websites	1.6	\$400.00	\$640.00
Flagg,Nancy A.	Executive Director	1/17/2023	State Tax Consulting	Guidance to EY D. Johnson on finalizing additional tax noticing jurisdiction review	0.3	\$1,150.00	\$345.00
Lubic,Jake	Staff/Assistant	1/17/2023	State Tax Consulting	Preparing claims report link for A. Kapp (EY) and D. Johnson (EY) to prepare an updated tax claims log for analysis	0.1	\$400.00	\$40.00
Flagg,Nancy A.	Executive Director	1/18/2023	State Tax Consulting	Call with EY D. Johnson to review additional noticing draft and next steps to finalize	0.5	\$1,150.00	\$575.00
Johnson,Derrick Joseph	Staff/Assistant	1/18/2023	State Tax Consulting	Call with EY N.Flagg to discuss to review additional noticing draft and next steps to finalize	0.5	\$400.00	\$200.00
Johnson,Derrick Joseph	Staff/Assistant	1/18/2023	State Tax Consulting	Finalize additional tax noticing jurisdiction review, compile addresses from income tax returns, sales and use tax returns, and state websites	1.8	\$400.00	\$720.00
Flagg,Nancy A.	Executive Director	1/18/2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	1/18/2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez	0.3	\$950.00	\$285.00
Jimenez,Joseph Robert	Senior Manager	1/18/2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez	0.3	\$950.00	\$285.00
Gatt,Katie	Senior Manager	1/18/2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	1/18/2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host.	0.6	\$1,150.00	\$690.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
				Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater			
Gillenwater,Emily	Staff/Assistant	1/18/2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$400.00	\$240.00
Hill,Jeff	Partner	1/18/2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$1,250.00	\$750.00
Hill,Jeanne L.	Senior Manager	1/18/2023	State Tax Consulting	Pennsylvania voluntary disclosure application updates	1.0	\$950.00	\$950.00
Johnson,Derrick Joseph	Staff/Assistant	1/18/2023	State Tax Consulting	Review 50 state bankruptcy noticing list and incorporate in updated tax notice list.	1.7	\$400.00	\$680.00
Flagg,Nancy A.	Executive Director	1/19/2023	State Tax Consulting	Call with EY D. Johnson to review additional tax authority special noticing addresses identified to finalize additional tax noticing list	0.4	\$1,150.00	\$460.00
Johnson,Derrick Joseph	Staff/Assistant	1/19/2023	State Tax Consulting	Call with EY N.Flagg to review additional tax authority special noticing addresses identified to finalize additional tax noticing list	0.4	\$400.00	\$160.00
Flagg,Nancy A.	Executive Director	1/19/2023	State Tax Consulting	Finalize and provide Kirkland & Ellis (S. Cantor) updated additional tax noticing addresses	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	1/19/2023	State Tax Consulting	Mark-up Pennsylvania voluntary disclosure application for Kirkland & Ellis comments and refund language and circulate update to Kirkland & Ellis for final review	1.3	\$1,150.00	\$1,495.00
Hill,Jeanne L.	Senior Manager	1/19/2023	State Tax Consulting	Review Pennsylvania voluntary disclosure application comments / mark-ups	0.6	\$950.00	\$570.00
Johnson,Derrick Joseph	Staff/Assistant	1/19/2023	State Tax Consulting	Update master tax notice list to reflect jurisdictions that previously received notice to avoid duplications	1.9	\$400.00	\$760.00
Johnson,Derrick Joseph	Staff/Assistant	1/19/2023	State Tax Consulting	Update tax notice list, including added a source column	2.0	\$400.00	\$800.00
Flagg,Nancy A.	Executive Director	1/20/2023	State Tax Consulting	Additional mark-ups to Pennsylvania voluntary disclosure and send to Kirkland & Ellis for review	0.4	\$1,150.00	\$460.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	1/20/2023	State Tax Consulting	Review and add to additional tax authority noticing jurisdiction items per recommendation to include all state bankruptcy unit list	0.9	\$1,150.00	\$1,035.00
Hill,Jeanne L.	Senior Manager	1/23/2023	State Tax Consulting	Email N.Flagg confirming Pennsylvania voluntary disclosure application and emailed to Pennsylvania Department of Revenue to schedule call to discuss required updates	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	1/23/2023	State Tax Consulting	Incorporate Kirkland & Ellis bankruptcy mark-ups to Pennsylvania voluntary disclosure draft and provide to J.Hill (EY) for submission to Pennsylvania	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	1/23/2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania sales tax voluntary disclosure application and next steps; Texas voluntary disclosure application status and next steps. Attendees: N. Flagg, J. Lubic	0.3	\$1,150.00	\$345.00
Lubic,Jake	Staff/Assistant	1/23/2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania sales tax voluntary disclosure application and next steps; Texas voluntary disclosure application status and next steps. Attendees: N. Flagg, J. Lubic	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	1/23/2023	State Tax Consulting	Internal EY call to discuss required master tax notice list updates, fee statement detail review. Attendees: D.Johnson, N.Flagg	0.6	\$1,150.00	\$690.00
Johnson,Derrick Joseph	Staff/Assistant	1/23/2023	State Tax Consulting	Internal EY call to discuss required master tax notice list updates, fee statement detail review. Attendees: D.Johnson, N.Flagg	0.6	\$400.00	\$240.00
Flagg,Nancy A.	Executive Director	1/23/2023	State Tax Consulting	Reply to Kirkland & Ellis (S.Cantor) on Pennsylvania voluntary disclosure estimated liability amount and current status with Pennsylvania voluntary disclosure team	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	1/23/2023	State Tax Consulting	Review client (J. Morgan) email on property tax proposals and reply	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	1/23/2023	State Tax Consulting	Review Texas voluntary disclosure deck from client (L.Koren) and reply with follow-up requests	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	1/23/2023	State Tax Consulting	Review updated creditor noticing list from Stretto and send to D. Johnson (EY) with next steps	0.4	\$1,150.00	\$460.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	1/24/2023	State Tax Consulting	Call with J.Hill (EY) regarding Pennsylvania voluntary disclosure open items and next steps	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	1/24/2023	State Tax Consulting	Call with N.Flagg (EY) regarding Pennsylvania voluntary disclosure open items and next steps	0.4	\$950.00	\$380.00
Hill,Jeanne L.	Senior Manager	1/24/2023	State Tax Consulting	Call with Pennsylvania voluntary disclosure application team leader re Celsius application	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	1/24/2023	State Tax Consulting	Draft Pennsylvania voluntary disclosure extension request email including bankruptcy requests and provide to J.Hill (EY) for transmittal to Pennsylvania	0.6	\$1,150.00	\$690.00
Hill,Jeanne L.	Senior Manager	1/24/2023	State Tax Consulting	Review final voluntary disclosure application with comments to discuss with the Pennsylvania voluntary disclosure application team	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	1/24/2023	State Tax Consulting	Review Pennsylvania voluntary disclosure mark-ups from J.Hill (EY)	0.2	\$1,150.00	\$230.00
Johnson,Derrick Joseph	Staff/Assistant	1/24/2023	State Tax Consulting	Update master tax notice list with addresses	0.6	\$400.00	\$240.00
Flagg,Nancy A.	Executive Director	1/24/2023	State Tax Consulting	Update to Kirkland & Ellis on progress with Pennsylvania voluntary disclosure final exchanges with the state voluntary disclosure team	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	1/25/2023	State Tax Consulting	Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater.	1.2	\$1,150.00	\$1,380.00
Gillenwater,Emily	Senior	1/25/2023	State Tax Consulting	Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater.	1.2	\$600.00	\$720.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Rash,Jeffrey B	Executive Director	1/25/2023	State Tax Consulting	Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater.	1.2	\$1,150.00	\$1,380.00
Hill,Jeanne L.	Senior Manager	1/25/2023	State Tax Consulting	Email client (J.Morgan, L.Koren) update re Pennsylvania voluntary disclosure application outcome	2.3	\$950.00	\$2,185.00
Rash,Jeffrey B	Executive Director	1/25/2023	State Tax Consulting	Prepare for call with client (J.Morgan) re property tax filing obligations	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	1/26/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well has how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	1/26/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well has how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	1.0	\$1,150.00	\$1,150.00
Gillenwater,Emily	Senior	1/26/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well has how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	1.0	\$600.00	\$600.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	1/26/2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well has how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	1/26/2023	State Tax Consulting	Reply to Kirkland & Ellis (S.Cantor) on tax noticing additions and current noticing list review status	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	1/26/2023	State Tax Consulting	Review Texas voluntary disclosure deck template from R. Wehr(EY) and send to Kirkland & Ellis (S. Cantor) for review of bankruptcy mark-ups	0.7	\$1,150.00	\$805.00
Wehr,Robert W	Senior Manager	1/26/2023	State Tax Consulting	Texas voluntary disclosure deck template, contact information to client (J.Morgan)	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	1/26/2023	State Tax Consulting	Update Texas voluntary disclosure deck and send to Kirkland & Ellis (S.Cantor) for review	0.8	\$1,150.00	\$920.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Call with E. Corts (EY) to discuss Texas statutory and administrative protocols of Texas use tax storage exemptions	0.4	\$1,150.00	\$460.00
Wehr,Robert W	Senior Manager	1/27/2023	State Tax Consulting	Call with E. Corts (EY) to discuss Texas statutory and administrative protocols of Texas use tax storage exemptions	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater	0.6	\$1,150.00	\$690.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gillenwater,Emily	Senior	1/27/2023	State Tax Consulting	Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater	0.6	\$600.00	\$360.00
Hill,Jeanne L.	Senior Manager	1/27/2023	State Tax Consulting	Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Call with Kirkland & Ellis and unsecured creditors committee representatives to discuss state tax issues requiring unsecured creditor committee notification	0.4	\$1,150.00	\$460.00
Corts,Edward	Senior Manager	1/27/2023	State Tax Consulting	Call with N. Flagg (EY) to discuss statutory and/or administrative protocols of Texas short term sales and use tax storage exemptions.	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Email client (L.Koren, J. Morgan) to update that Texas voluntary disclosure notifications to unsecured creditors committee is complete	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	1/27/2023	State Tax Consulting	Email Pennsylvania voluntary disclosure application team to request extension	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Extend additional Texas use tax exemption questions to E.Corts (EY)	0.3	\$1,150.00	\$345.00
Gillenwater,Emily	Senior	1/27/2023	State Tax Consulting	Per N. Flagg, reviewed Core Scientific, Inc.'s Master Service Agreement with Celsius for language related to property tax, or any tax sharing and mention of specific locations / addresses.	1.3	\$600.00	\$780.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Provide Texas responsible party research to Kirkland & Ellis	0.3	\$1,150.00	\$345.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Rash,Jeffrey B	Executive Director	1/27/2023	State Tax Consulting	Research to validate addresses for property tax authorities in Whitfield County, Georgia; Cherokee County, North Carolina and Marshall County, Kentucky and email N.Flagg	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Review Core Scientific contracts and send to EY team with further review guidance	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	1/27/2023	State Tax Consulting	Review Texas responsible party research from E. Corts (EY) and follow-up with questions	0.8	\$1,150.00	\$920.00
Corts,Edward	Senior Manager	1/27/2023	State Tax Consulting	Texas State Desk review of Texas tax laws regarding responsible parties and holding them liable for use tax not paid by a company to the Texas Comptroller. Texas State Desk review of Texas statutory and/or administrative protocols of Texas short term sales and use tax storage exemption.	2.0	\$950.00	\$1,900.00
Hill,Jeanne L.	Senior Manager	1/30/2023	State Tax Consulting	Email Pennsylvania Department of Revenue to confirm voluntary disclosure application extension	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	1/30/2023	State Tax Consulting	Provide Pennsylvania approval of voluntary disclosure extension to client (J.Morgan, L.Koren) and Kirkland & Ellis	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	1/31/2023	State Tax Consulting	Review tax section of Bankruptcy Court Appointed Examiner report and email to Kirkland & Ellis team regarding current status of voluntary disclosures	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	2/1/2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$1,150.00	\$1,380.00
Gatt,Katie	Senior Manager	2/1/2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$950.00	\$1,140.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gillenwater,Emily	Senior	2/1/2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$600.00	\$720.00
Hill,Jeanne L.	Senior Manager	2/1/2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	0.4	\$950.00	\$380.00
Rash,Jeffrey B	Executive Director	2/1/2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$1,150.00	\$1,380.00
Wehr,Robert W	Senior Manager	2/1/2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$950.00	\$1,140.00
Flagg,Nancy A.	Executive Director	2/1/2023	State Tax Consulting	EY internal call to discuss open tax items, required next steps and team member assignments for each. EY attendees: N. Flagg and K. Gatt	0.6	\$1,150.00	\$690.00
Gatt,Katie	Senior Manager	2/1/2023	State Tax Consulting	EY internal call to discuss open tax items, required next steps and team member assignments for each. EY attendees: N. Flagg and K. Gatt	0.6	\$950.00	\$570.00
Wehr,Robert W	Senior Manager	2/1/2023	State Tax Consulting	Review Texas voluntary disclosure agreement request sent from client (J.Morgan), reply with suggested revisions	0.3	\$950.00	\$285.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	2/2/2023	State Tax Consulting	Reply to Celsius (J. Morgan) with Oklahoma sales and use tax information	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	2/3/2023	State Tax Consulting	Pennsylvania voluntary disclosure denial call with EY Pennsylvania state desk, Jeanne Hill (EY). Attendees: N.Flagg, J.Hill	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	2/3/2023	State Tax Consulting	Pennsylvania responsible party memo and research reply to Kirkland & Ellis (A.Sexton) and set follow-up call with Celsius and Kirkland & Ellis teams to discuss next steps	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	2/3/2023	State Tax Consulting	Pennsylvania voluntary disclosure denial call with EY Pennsylvania state desk, Jeanne Hill (EY). Attendees: N.Flagg, J.Hill	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	2/3/2023	State Tax Consulting	Review and summarize Pennsylvania voluntary disclosure denial due to bankruptcy filing and send email update to Celsius and Kirkland & Ellis	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater	0.7	\$1,150.00	\$805.00
Gillenwater,Emily	Senior	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater	0.7	\$600.00	\$420.00
Nolan,Bill	Executive Director	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater	1.3	\$1,150.00	\$1,495.00
Gillenwater,Emily	Senior	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater	1.3	\$600.00	\$780.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater	1.3	\$950.00	\$1,235.00
Flagg,Nancy A.	Executive Director	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$1,150.00	\$690.00
Gillenwater,Emily	Senior	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$600.00	\$360.00
Hill,Jeanne L.	Senior Manager	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$950.00	\$570.00
Jimenez,Joseph Robert	Senior Manager	2/6/2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$950.00	\$570.00
Nolan,Bill	Executive Director	2/6/2023	State Tax Consulting	Contact Ohio Department of Taxation to determine if data center exemption agreements are public record and search direct pay permit holders. Report back to client and EY team.	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	2/6/2023	State Tax Consulting	Georgia follow-up with EY Georgia state desk J. Thompson per Celsius (J. Morgan) request	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	2/6/2023	State Tax Consulting	Send Pennsylvania sales tax registration data worksheet to client (J.Morgan)	0.7	\$950.00	\$665.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	2/6/2023	State Tax Consulting	Set Ohio state desk call per J. Morgan (Celsius) request and advance Oklahoma and Ohio desk call times per Celsius request	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	2/7/2023	State Tax Consulting	Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater	0.1	\$1,150.00	\$115.00
Thompson, Jeff	Executive Director	2/7/2023	State Tax Consulting	Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater	0.1	\$1,150.00	\$115.00
Gillenwater,Emily	Senior	2/7/2023	State Tax Consulting	Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater	0.1	\$600.00	\$60.00
Gillenwater,Emily	Senior	2/7/2023	State Tax Consulting	Reviewed Bankruptcy Court Appointed Examiner's report and started drafting a summary of potential issues and red flags for state tax matters.	1.3	\$600.00	\$780.00
Thompson, Jeff	Executive Director	2/8/2023	State Tax Consulting	Call with EY Georgia State Desk (J.Thompson) to discuss Georgia high-tech exemption for servers. Attendees: G.Kotanchiyev, J.Thompson	0.8	\$1,150.00	\$920.00
Kotanchiyev,Georgiy S.	Senior Manager	2/8/2023	State Tax Consulting	Call with EY Georgia State Desk (J.Thompson) to discuss Georgia high-tech exemption for servers. Attendees: G.Kotanchiyev, J.Thompson	0.8	\$950.00	\$760.00
Gillenwater,Emily	Senior	2/9/2023	State Tax Consulting	Finished review of Bankruptcy Court Appointed Examiner's Report and finished drafting summary Report. Provided a copy of summary to N. Flagg, and K. Gatt.	0.8	\$600.00	\$480.00
Flagg,Nancy A.	Executive Director	2/14/2023	State Tax Consulting	Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees:	0.9	\$1,150.00	\$1,035.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
				N.Flagg, R. Wehr, J. Lubic			
Lubic,Jake	Staff/Assistant	2/14/2023	State Tax Consulting	Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic	0.9	\$400.00	\$360.00
Wehr,Robert W	Senior Manager	2/14/2023	State Tax Consulting	Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic	0.9	\$950.00	\$855.00
Lubic,Jake	Staff/Assistant	2/14/2023	State Tax Consulting	Circulating follow-ups and instructions for deployment on workstreams to EY team	0.1	\$400.00	\$40.00
Gillenwater,Emily	Senior	2/14/2023	State Tax Consulting	Internal EY call to discuss open indirect issues and workstreams, including Texas voluntary disclosure agreement status, movement of rigs to Oklahoma, Pennsylvania Voluntary Disclosure application denial. Attendees: E. Gillenwater, J. Lubic	0.5	\$600.00	\$300.00
Lubic,Jake	Staff/Assistant	2/14/2023	State Tax Consulting	Internal EY call to discuss open indirect issues and workstreams, including Texas voluntary disclosure agreement status, movement of rigs to Oklahoma, Pennsylvania Voluntary Disclosure application denial. Attendees: E. Gillenwater, J. Lubic	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	2/16/2023	State Tax Consulting	Review emails from Celsius (J. Morgan) on Texas voluntary disclosure application denial and Wyoming request for EY state desk call and send team update to coordinate calls	0.6	\$1,150.00	\$690.00
Kapp,Amanda Michele	Staff/Assistant	2/17/2023	State Tax Consulting	Reading part of Bankruptcy Court Appointed Examiner report summary tax section	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	2/17/2023	State Tax Consulting	Review and note Pennsylvania tax payment email from Celsius (J.Morgan) and coordinate Wyoming sales and use data center exemption call with EY Wyoming state desk M.Wasser	0.4	\$1,150.00	\$460.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lopez,Alfredo	Manager	2/20/2023	State Tax Consulting	Program research for Celsius for Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain.	0.9	\$850.00	\$765.00
Kapp,Amanda Michele	Staff/Assistant	2/20/2023	State Tax Consulting	Read tax section of Bankruptcy Court Appointed Examiners report	0.7	\$400.00	\$280.00
Wehr,Robert W	Senior Manager	2/21/2023	State Tax Consulting	Call with client (L.Koren) to discuss Oklahoma computer services exemption, including exemption certificates required; review certificates provided by client (L.Koren), contact Oklahoma Tax Commission to determine documentation required to submit exemption request and follow-up with client (L.Koren)	1.4	\$950.00	\$1,330.00
Lopez,Alfredo	Manager	2/21/2023	State Tax Consulting	Review Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. Contact Wyoming to get more insight program certification process	0.8	\$850.00	\$680.00
Wasser,Michael J.	Executive Director	2/21/2023	State Tax Consulting	Preparation for client call and review of Wyoming data center exemption requirements and other incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain.	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	2/21/2023	State Tax Consulting	Provide advance client information to EY team addressing Wyoming data center exemption	0.3	\$1,150.00	\$345.00
Cooper,Grant Oliver	Senior Manager	2/21/2023	State Tax Consulting	Research Wyoming data center exemption for sales tax applicability to Celsius fact pattern, prepare for call with client February 22	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	2/21/2023	State Tax Consulting	Review Wyoming data center exemption advance info from G.Cooper (EY) and reply with additional client information and anticipated questions	1.1	\$1,150.00	\$1,265.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Cooper,Grant Oliver	Senior Manager	2/22/2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	2/22/2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$1,150.00	\$1,150.00
Gatt,Katie	Senior Manager	2/22/2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$950.00	\$950.00
Lopez,Alfredo	Manager	2/22/2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$850.00	\$850.00
Wasser,Michael J.	Executive Director	2/22/2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$1,150.00	\$1,150.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	2/23/2023	State Tax Consulting	Research Oklahoma temporary Storage exemption and reply to client (J.Morgan) re applicability of Oklahoma temporary storage exemption for use tax, consideration of computer service exemption for equipment	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	2/24/2023	State Tax Consulting	Review Wyoming property tax requirements per J. Morgan (Celsius) request, and email information to J. Morgan (Celsius)	0.4	\$1,150.00	\$460.00
Total					138.5		\$126,085.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Duncker, Debra	Staff	2/6/23	Preparation of Fee Application	Review of the Combined First Monthly (July 13, 2022 - October 31, 2022) fee schedule	1.5	\$250.00	\$375.00
Duncker, Debra	Staff	2/7/23	Preparation of Fee Application	Prepare draft of fee statement for the Combined First Monthly (July 13, 2022 - October 31, 2022) .	0.5	\$250.00	\$125.00
Duncker, Debra	Staff	2/13/23	Preparation of Fee Application	Prepare final fee statement for the Combined First Monthly for filing.	1.0	\$250.00	\$250.00
Duncker, Debra	Staff	2/21/23	Preparation of Fee Application	Preparation of the First Interim Fee Application	1.5	\$250.00	\$375.00
Total					4.5		\$1,125.00